IN THE UNITED STATES DISTRICT COURT

FOR THE NORTHERN DISTRICT OF CALIFORNIA

JOSE REYNOSO,

Plaintiff,

ORDER AWARDING PLAINTIFF

ATTORNEY'S FEES AND COSTS

V.

UNITED STATES OF AMERICA,

Defendant.

Defendant.

On August 4, 2011, the Court granted in part and denied in part Plaintiff Jose Reynoso's ("Plaintiff") motion for attorney's fees and costs. ECF No. 77 ("Aug. 4, 2011 Order"). The Court held that Plaintiff was entitled to attorney's fees and costs for: (1) the administrative phase of this dispute; (2) the litigation phase of this dispute, with the exception of time spent preparing his motion for summary judgment and opposition to the government's motion for summary judgment; and (3) time spent post-judgment due to the government's failure to timely remit payment and accidental posting of Plaintiff's unredacted tax return. Id. at 17. The Court instructed Plaintiff to submit appropriate documentation of the fees and costs incurred in relation to the activities enumerated above. Id.

Plaintiff has now submitted detailed documentation of the fees

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and costs incurred during this lawsuit. ECF Nos. 37, 54, 78. As instructed by the Court, Plaintiff's counsel has subtracted the time spent preparing his motion for summary judgment and his opposition to the government's motion for summary judgment -- a total of 39.1 hours. Ham Decl. ¶ 3.¹ Plaintiff's counsel has also reduced his billing rate in compliance with the "attorney fee award limitation" set forth in 26 U.S.C. § 7430(c)(1)(B)(iii).

Having reviewed the documentation submitted by Plaintiff, the Court finds that Plaintiff's requested total of \$29,093.41 in attorney's fees and costs for 157 hours spent on this matter from April 2009 through July 2011 is reasonable.

Accordingly, the Court ORDERS Defendant United States of America to pay Plaintiff Jose Reynoso \$29,093.41 in attorney's fees and costs pursuant to 26 U.S.C. § 7430(a).

IT IS SO ORDERED.

Dated: September 23, 2011

Samuel Conta.

UNITED STATES DISTRICT JUDGE

Paul Ham ("Ham"), attorney for Plaintiff, submitted a declaration in support of the Statement of Attorney's Fees and Costs.